

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN, SOUTHERN DIVISION**

IN THE MATTER OF:

Case No.: **19-52371-PJS**

Chapter **13**

Honorable **Phillip J. Shefferly**

Bryant Alexander Parnell, Jr.
and **Amy Colette Parnell**

Debtors.

JOSEPH L. GRIMA (P 44756)

Attorney for Debtors

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**OBJECTION TO PROOF OF CLAIM OF
MICHIGAN DEPARTMENT OF TREASURY (PACER CLAIMS REGISTER #45)**

NOW COME Debtors, Bryant Alexander Parnell, Jr. and Amy Colette Parnell, by and through Counsel, Joseph L. Grima & Associates, P.C., and object to the Proof of Claim of Michigan Department of Treasury (PACER Claims Register #45) as follows:

1. On August 28, 2019, the Debtors filed a joint Petition under Chapter 13 of Title 11, United States Bankruptcy Code. An adjourned hearing on confirmation is scheduled for February 25, 2020.
2. On January 28, 2020, creditor Michigan Department of Treasury filed a Proof of Claim (PACER Claims Register #45) as to Debtor Bryant Alexander Parnell, Jr. in the total amount of \$14,140.34 broken down as follows:
 - a) A Priority claim of \$2,780.18 for a filed annual Michigan Withholding Tax Return for the 2018 tax year;
 - b) A Priority claim of \$8,857.23 for unfiled quarterly Michigan Withholding Tax Returns from April 1, 2017 through June 30, 2019;

- c) A General Unsecured claim in the amount of \$940 for filed annual Michigan Withholding Tax Return for the 2018 tax year;
 - and d) A General Unsecured claim of \$1,562.93 for quarterly Michigan Withholding Tax Returns from April 1, 2017 through June 30, 2019.
3. Debtor Bryant Alexander Parnell, Jr. is not required to file quarterly Michigan Withholding Income Tax Returns.

WHEREFORE, Debtors respectfully request that this Honorable Court reduce the Proof of Claim filed by Michigan Department of Treasury (PACER Claims Register #45) to a Priority claim in the amount of \$2,780.18 and a General Unsecured Claim in the amount of \$940.00.

Respectfully submitted,

DATED: February 17, 2020

sws

/s/ Joseph L. Grima
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